

Message Text

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PAGE 01 MOSCOW 13227 091928Z
ACTION EUR-12

INFO OCT-01 ISO-00 EB-08 SSO-00 /021 W
-----009652 092013Z /20
O 091914Z JUN 78
FM AMEMBASSY MOSCOW
TO SECSTATE WASHDC IMMEDIATE 2889
INFO AMCONSUL LENINGRAD
USDOC WASHDC

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USDOC FOR BEWT

E.O.11652:N/A
TAGS:EEWT, EGEN, ETRD, UR
SUBJECT: NEW SOVIET TAXATION DECREE
REF: (A) MOSCOW 13000, (B) MOSCOW A-149 AND
PREVIOUS

1. E/C COUNSELOR WILL MEET WITH DEPUTY MINISTER OF FINANC
MASLENNIKOV JUNE 12, TO DISCUSS THE NEW SOVIET TAXATION
DECREE (REF A).

2. IN PREPARATION FOR THE MEETING, EMBASSY WOULD APPRE-
CIATE BEING INFORMED WHETHER THERE WAS ANY SOVIET REACTION
TO THE ACCOMPANYING LETTER, SIGNED BY GEORGE P. SCHULTZ
ON JUNE 20, 1973, TO THE US-SOVIET CONVENTION ON MATTERS
OF TAXATION. SPECIFICALLY, EMBASSY WOULD LIKE TO KNOW
SOVIET REACTION TO STATEMENT IN PARAGRAPH ONE OF THE
"ACCOMPANYING LETTER" THAT A "REPRESENTATION OF A UNITED
STATES COMMERCIAL ORGANIZATION IN THE SOVIET UNION MAKING
SALES TO A SOVIET FOREIGN TRADING ORGANIZATION WILL BE
REGARDED AS MAKING SALES THROUGH A BROKER OR GENERAL
COMMISSION AGENT," THEREBY EXEMPTING US FIRMS SELLING TO
FOREIGN TRADING ORGANIZATION IN THE SOVIET UNION FROM
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LIABILITY TO THE INCOME TAX UNDER SUBPARAGRAPH
1(E) OF ARTICLE III OF THE US-SOVIET CONVENTION ON
TAXATION.

3. EMBASSY WOULD ALSO LIKE TO KNOW WHETHER PARAGRAPH FOUR
OF THE "ACCOMPANYING LETTER" MEANS THAT EACH US JOURNALIST
AND PRESS, TELEVISION AND RADIO CORRESPONDENT IN THE

SOVIET UNION IS EXEMPT FROM SOVIET INCOME TAX FOR HIS
FIRST TWO YEARS IN THE SOVIET UNION OR WHETHER IT MEANS
THAT SUBPARAGRAPH 1(C)1 OF ARTICLE VI OF THE CONVENTION
ON TAXATION APPLIES TO JOURNALISTS AND CORRESPONDENTS FOR
A TWO YEAR PERIOD FROM THE DATE THE TREATY CAME INTO FORCE

4. PLEASE ADVISE, IF POSSIBLE, BY OOB JUNE 12. TOON

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: LAW, INCOME TAXES
Control Number: n/a
Copy: SINGLE
Draft Date: 09 jun 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978MOSCOW13227
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Document Unique ID: 00
Drafter: n/a
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Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780242-0323
Format: TEL
From: MOSCOW
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780676/aaaacnm.tel
Line Count: 69
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 4ed8428c-c288-dd11-92da-001cc4696bcc
Office: ACTION EUR
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
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Review Content Flags:
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Secure: OPEN
Status: NATIVE
Subject: NEW SOVIET TAXATION DECREE
TAGS: EEWT, EGEN, ETRD, UR
To: STATE
Type: TE
vdkgvwkey: odbc://SAS/SAS.dbo.SAS_Docs/4ed8428c-c288-dd11-92da-001cc4696bcc
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